

## ABSTRACT

The present invention concerns a device for the heating of a liquid in a beverage machine comprising at least one set of at least two resistors, wherein said resistors are electrically linked together so as to use one resistor of each set individually or in serial with one or more of the resistors of the same set, at least one individual resistor and at least one set of two resistors, wherein said resistors are electrically linked together so as to use the first resistor of a set individually or in serial with one or more of the following resistors of the same set, said resistors transferring the maximum of energy to the flow of liquid and allowing a finer control of the liquid temperature.